

AMENDMENTS TO THE SPECIFICATION:

Please replace the title with the following amended title:

Please amend line 9 of page 11 of the specification as follows:

2. Cash indicator (Cash inflow ~~from~~_____, from: , Cash outflow ~~for~~_____,) for:)

Please amend paragraph [0132], which begins on line 15 of page 40 of the specification as follows:

[0132] If one or more of the Business Units does not use the system, the consolidation can be accomplished in a similar way. The Business Unit's GL can be transferred and imported into the system by installing Universal Converter (as described in co-pending application Ser. No. _____, Ser. No. 10/086,522, now U.S. Patent 6,947,947, entitled Method For Adding Metadata to Data, filed in the U.S. Patent and Trademark Office on Mar. 4, 2002, which claims priority under 35 U.S.C. § 119 to U.S. Provisional Application No. 60/312,788, and which is hereby incorporated by reference) at the Business Unit. The Universal Converter outputs data in a file structure or format recognized by the system, for example in an XBRL (extensible Business Reporting Language) compliant format. Then, the GL for each Business Unit can be transferred and automatically entered into the system. Alternate Accounts will be formed for each account in the same matter described above, so that data entered into one set of books can be automatically posted or reflected into any other set(s) of books of the Company. All the individual accounts are maintained independently and the consolidated books are also maintained. This approach can provide real-time consolidation, for example when the Business Unit data is linked through a network.